

## Arkansas State Board of Public Accountancy

### Change in Board Statutes regarding provisional status of first-time CPA examination candidates

A.C.A. 17-12-303(a) and (b) Examination Eligibility is amended as of August 12, 2005. This statute previously allowed an applicant (provisional candidate) to take the CPA examination prior to completion of his/her education based on certified documentation from the school. Effective on this date, Act 54 of 2005, which amended the Public Accountancy Act of 1975, becomes law.

A first-time applicant applying on or after the above date to take the CPA examination must have completed all of his/her educational requirements prior to making application. Current wording in Board rules 3.12 and 3.13 still refers to a provisional candidate or an applicant being allowed to take the CPA exam prior to completion of required education under certain conditions. However, Act 54 supersedes the provisional candidate information in these board rules. The Board is currently in process of revising the rules to concur with Act 54.

Only those individuals whose applications, transcripts and Certificates of Enrollment for courses in progress were received from respective colleges and universities in the board office by August 11, 2005 will be considered for the final round of provisional approval.

Please Note: All first-time CPA exam applications received after August 11, 2005, will be required to fully qualify for the exam before approval is given. Those individuals must have met all educational requirements at the time of application. No course in progress will be allowed.

Please contact our office at 501-682-1520 if you have any questions.